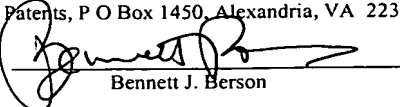


I hereby certify that this correspondence is being deposited with the United States Postal Service on the date set forth below as First Class Mail in an envelope with postage paid by Mail Stop Amendment, Commissioner for Patents, P O Box 1450, Alexandria, VA 22313-1450.

Date of Signature and Deposit: October 16, 2006

  
Bennett J. Berson

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): James A. Thomson  
Timothy J. Kamp  
Yue Ma  
Jia-Qiang He

Date: October 16, 2006

Serial No.: 10/627,245

Group Art Unit: 1636

Filed: 07/25/2003

Examiner: Daniel M. Sullivan

Title: FUNCTIONAL CARDIOMYOCYTES  
FROM HUMAN EMBRYONIC STEM CELLS

File No.: 960296.99179

RESPONSE

Mail Stop Amendment  
Commissioner for Patents  
P O Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to a final Office Action mailed May 15, 2006 in the file of the above-identified application, please amend the application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 7 of this paper.